

RECORDATION NO.

27489-A

FILED

MAY 02 '08 -10 00 AM

SURFACE TRANSPORTATION BOARD

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OF COUNSEL
URBAN A. LESTER

May 2, 2008

Anne K. Quinlan, Esquire
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Lease Agreement, effective as of May 1, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease being filed with the Board under Recordation Number 27489.

The names and addresses of the parties to the enclosed document are:

Assignor: The Andersons, Inc.
480 W. Dussel Drive
Maumee, OH 43537

Assignee: Wells Fargo Equipment Finance, Inc.
733 Marquette Avenue So., Suite 700,
Minneapolis MN 55402

Anne K. Quinlan, Esquire
May 2, 2008
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A description of the railroad equipment covered by the enclosed document is:

29 covered hopper railcars within the series AEX 720 – AEX 917 as more particularly set forth in the equipment schedule attached to the document.

A short summary of the document to appear in the index is:

Memorandum of Assignment of Lease Agreement.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem
Enclosures

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MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

This MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ("Assignment") is made and entered effective as of May 01, 2008 by and between The Andersons, Inc. ("Assignor") and Wells Fargo Equipment Finance, Inc. ("Assignee").

WHEREAS, The Anderson, Inc., as Lessor, and Dow Corning Corporation, as Lessee, have heretofore entered into that certain Full Service Lease Agreement Lease Number # 199801-DOW dated February 26, 1998, and Rider Deal #R00036 made effective on May 1, 2008 (collectively, the "Lease") pertaining to the rail cars described therein ("Equipment"). Evidence of the Lease has been recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301 simultaneously with this Assignment and assigned recordation number 27489.

NOW, THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Lease; and Assignee accepts such assignment.

This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

[Signature Pages to Follow]

IN WITNESS WHEREOF, the parties have executed or caused this Assignment to be executed as of the day and year first written above.

ASSIGNOR: THE ANDERSONS, INC.

By: Nicholas C. Conrad
Nicholas C. Conrad
Assistant Treasurer

STATE OF OHIO)
COUNTY OF LUCAS) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Nicholas C. Conrad, Assistant Treasurer of The Andersons, Inc., and he being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its board of directors and that the same is the free act and deed of said officer and of said corporation.

30th In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio, this
day of April, 2008.



Judy A. Baldwin
Notary Public
My commission expires
JUDY A. BALDWIN
Notary Public, State of Ohio
Commission Expires 02/01/2010

ASSIGNEE: WELLS FARGO EQUIPMENT FINANCE,
INC.

By: *Peter J. Naas*

Name: Peter J. Naas

Title: Sr. Contract Administrator

STATE OF MINNESOTA)
COUNTY OF HENNEPIN) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Peter J. Naas, the Sr. Contract Administrator of Wells Fargo Equipment Finance, Inc. a Minnesota corporation, who acknowledged that he being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its Board of Directors on behalf of the corporation and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at MINNEAPOLIS, MN this 1st day of MAY, 2008.

Michelle E. Larson

Notary Public

My Commission Expires: 1/31/2010



EQUIPMENT
Dow Corning Corporation

Twenty-Nine (29) Covered Hoppers

1	AEX	000720	16	AEX	000775
2	AEX	000723	17	AEX	000776
3	AEX	000724	18	AEX	000781
4	AEX	000732	19	AEX	000785
5	AEX	000734	20	AEX	000786
6	AEX	000738	21	AEX	000793
7	AEX	000741	22	AEX	000906
8	AEX	000749	23	AEX	000906
9	AEX	000753	24	AEX	000907
10	AEX	000754	25	AEX	000911
11	AEX	000758	26	AEX	000913
12	AEX	000761	27	AEX	000914
13	AEX	000766	28	AEX	000916
14	AEX	000771	29	AEX	000917
15	AEX	000773			

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

5/2/08



Robert W. Alvord